

FISCAL NOTE

SB 1138 - HB 1761

April 17, 2001

SUMMARY OF BILL:

- Requires persons convicted of alcohol or drug related felony offenses to be sentenced to Community Corrections Programs if the person meets the criteria for such sentencing under the Community Corrections Act and be required to complete drug and alcohol treatment.
- Increases taxes imposed on the sale of alcoholic beverages and beer and earmarks revenues derived from the increase to be allocated to the State Community Corrections Advisory Fund, created by this bill, to provide alcohol and drug treatment programs required by this bill. The increased taxes would be as follows:
 - \$10 per annum on each brand of distilled spirits (wholesale sale prior to May 22, 1979 were 50 cases or more);
 - \$5 per annum on each brand of distilled spirits (wholesale sale prior to May 22, 1979 were less than 50 cases);
 - \$10 per annum for each brand of wine sold (250 cases or more);
 - 1% increase in liquor by the drink tax;
 - \$.05 increase in beer barrelage tax.

ESTIMATED FISCAL IMPACT:

Increase State Revenues - \$2,414,600/Community Corrections Advisory Fund
Increase State Expenditures - \$155,400 One-Time

Increase Local Govt. Revenues - \$46,500

Estimate assumes:

- the increase in state revenues, dedicated to the Community Corrections Advisory Fund, from increased alcoholic beverage taxes will be earmarked for alcohol and drug treatment programs specified in the bill.
- the increase in local government revenues is not earmarked for the fund.
- the increase in state expenditures is for system changes in the Department of Revenue.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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